

**Illinois Department of Revenue
Regulations**

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CHAPTER I: DEPARTMENT OF REVENUE

PART 900
LIVE ADULT ENTERTAINMENT FACILITY SURCHARGE ACT

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AUTHORITY: Implementing the Live Adult Entertainment Facility Surcharge Act [35 ILCS 175] and authorized by Section 30 of the Live Adult Entertainment Facility Surcharge Act.

SOURCE: Adopted at 38 Ill. Reg. 6691, effective March 10, 2014.